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Minimum Qualification Specifications
for the Class:

DELINQUENT TAX COLLECTION COORDINATOR
(DELINQUENT TAX COLLCTN COORD)

Basic Education/Experience Requirement:

Bachelor's degree from an accredited four (4) year college or university with at least 12 semester credit hours in accounting and/or auditing subjects.

Excess Specialized Experience of the type and quality described below may be substituted for the Education Requirement on a year-for-year basis.

Excess general experience which did not require the knowledge and application of accounting and/or auditing principles and practices, may be substituted for the Education Requirement on a year-for-year basis, providing the applicant can show that he/she has successfully completed at least 12 semester credit hours in accounting and/or auditing subjects from an accredited college or university.

Experience Requirements:

Except for the substitutions provided for in this specification, applicants must have had the kind, quality and amount of experience described below:

General Experience: Two and one-half (2-1/2) years of experience in one or a combination of A, B or C below. Such experience must have provided the applicant with a good working knowledge of Federal and/or State tax laws, rules and regulations, including those which pertain to the collection of delinquent taxes and related fees.

- A. Responsible professional experience supervising or performing work in the interpretation and application of tax laws. Such experience may have been gained in the public or private sector but must have provided the applicant with knowledge of Federal and/or State tax laws, rules and regulations.
- B. Responsible professional work experience in analyzing and evaluating activities in a tax program to identify current and future needs, problem areas, measures of effectiveness, and develop solutions to managerial problems to improve the effectiveness and efficiency of the tax program.

- C. Consultative experience in a tax program with major responsibility for reviewing, analyzing and interpreting tax laws, rules and regulations, legal opinions, court decisions, and other pertinent documents to resolve and advise on complex tax issues.

Specialized Experience: Two (2) years of responsible professional work experience which demonstrated the possession of knowledge and abilities required to examine the financial records and statements of individuals and businesses, analyze their financial condition, and determine the solvency of their assets. Examples of qualifying experience include, but are not limited to: 1) professional accounting or auditing experience which involved the preparation, analysis and interpretation of financial statements and/or records; 2) reviewing and passing on applications for personal, agricultural, commercial, bank and/or mortgage loans, in the capacity of lender, guarantor or agent for the lender or guarantor; 3) servicing a commercial or mortgage loan portfolio of a bank, savings and loan association, insurance company or governmental agency; and 4) performing financial analysis of commercial concerns or individuals for investment purposes.

Managerial Aptitude: Applicants must demonstrate possession of managerial aptitude. Managerial aptitude will be considered to have been met through successful performance of, or substantial participation in, organizing, scheduling, supervising, and coordinating a group of activities in order to attain program objectives; interest in management demonstrated by the performance of work assignments in a manner which clearly indicates awareness of problems and the ability to solve them; completion of educational or training courses in the areas of management accompanied by the applications of principles, which were learned, to work assignments; management's observation and evaluation of the applicant's leadership and managerial capabilities; success in trial assignments to managerial and/or administrative tasks.

Non-Qualifying Experience:

- A. Experience in a tax program limited to clerical processing of tax information, documents, interpretation and application of tax laws, rules and regulations will not be accepted as qualifying for the General Experience requirement.
- B. Experience as a periodic or part-time employee which involved primarily the preparation of individual income tax returns in a routine pre-determined format will not be accepted as qualifying for the General Experience requirement.

- C. Experience which involved the review of financial statements in order to locate assets to liquidate taxpayer's liabilities, or determine tax liability, but which did not involve the overall assessment of the taxpayers' financial condition and solvency, will not be accepted as qualifying for the Specialized Experience requirement.
- D. Credit investigation which was limited to the collection of information which did not take into consideration an overall appraisal of the individual's or firm's financial condition is not qualifying for the Specialized Experience requirement.
- E. Clerical experience, although it may have been performed in a loan program or in support of professional loan specialists concerned primarily with obtaining information regarding an applicant's financial background, verification of same and which may have included making recommendations for the approval or disapproval of loans based on obvious requirements without the performance of in-depth analyses of the applicant's financial position and background will not be accepted as qualifying for the Specialized Experience requirement.

Substitutions Allowed:

- A. Possession of a master's degree in accounting, from an accredited college or university, may be substituted for the 12 semester credit hours in accounting and/or auditing subjects and the Specialized Experience required.
- B. Possession of a Certified Public Accountant (CPA) Certificate obtained through a written test, may be substituted for the 12 semester credit hours in accounting and/or auditing subjects and the Specialized Experience required.
- C. Six (6) months excess Specialized Experience may be substituted for the 12 semester credit hours in accounting and/or auditing subjects.

Quality of Experience:

Possession of the required number of years of experience will not in itself be accepted as proof of qualification for a position. The applicant's overall experience must have been of such scope and level of responsibility as to conclusively

demonstrate that he/she has the ability to perform the duties of the position for which he/she is being considered.

Selective Certification:

Specialized knowledge, skills and abilities may be required to perform the duties of some positions. In such positions, certification may be restricted to eligibles who possess the pertinent experience and/or training required to perform the duties of the position.

Agencies requesting selective certification must show the connection between the kind of training and/or experience on which they wish to base selective certification and the duties of the position to be filled.

Tests:

Applicants must qualify on the appropriate examination for the class. For non-competitive actions, the examination may be waived.

Physical and Medical Requirements:

Applicants must be physically able to perform, efficiently and effectively, the essential duties of the position which typically require the ability to read without strain printed material the size of typewritten characters, glasses permitted, and the ability to hear the conversational voice, with or without a hearing aid, or the ability to compensate satisfactorily. Handicaps in these or other areas will not automatically result in disqualification. Those applicants who demonstrate that they are capable of performing the essential functions of the position will not be disqualified under this section.

Any condition which would cause applicants to be a hazard to themselves or others is cause for disqualification.

Any disqualification under this section will be made only after a review of all pertinent information including the results of the medical examination, and requires the approval of the Director.

Mental/Emotional Requirements:

All applicants must possess emotional and mental stability appropriate to the job duties and responsibilities and working conditions.

This is the first minimum qualification specifications for the new class DELINQUENT TAX COLLECTION COORDINATOR (DELINQUENT TAX COLLECTN COORD).

DATE APPROVED: 11/15/89

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